



# AuSom Enterprise Limited

Ref. No.: AEL/SEC/BM/2025-2026

Date: 26<sup>th</sup> February, 2026

To,  
The Manager, DCS-CRD  
Corporate Relationship Department,  
BSE Limited,  
Phiroze Jeejeebhoy Tower,  
Dalal Street, Mumbai- 400 001

To,  
The Listing Department, 5<sup>th</sup> Floor,  
National Stock Exchange of India Limited,  
"Exchange Plaza",  
Bandra-Kurla Complex,  
Bandra (East), Mumbai-400 051.

SECURITY CODE: **509009** || SECURITY ID: **AUSOMENT** || ISIN: **INE218C01016** || SERIES: **EQ**

Dear Sir / Madam,

**Sub.: Postal Ballot Notice**

**Ref.: Disclosure under Regulation 30 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015**

Pursuant to Regulation 30 read with Part A of Schedule III of the SEBI (Listing Obligations and Disclosure Requirements) Regulations 2015 ('Listing Regulations'), as amended, we forward herewith a copy of the Postal Ballot Notice ('Notice') of Ausom Enterprise Limited ('the Company') dated February 26, 2026 along with the explanatory statement pursuant to the applicable provisions of the Companies Act, 2013 ('Act') read with the Listing Regulations, for seeking approval of the Members of the Company for the below mentioned Ordinary Resolutions:

Sr. No.	Description of the Resolutions
1	Material Related Party Transaction(s) with Zaveri and Company Private Limited
2	Material Related Party Transaction(s) with Ausil Corporation Private Limited
3	Material Related Party Transaction(s) with Swadeshi Distributors LLP
4	Material Related Party Transaction(s) with IGR AUSOM LLP

Postal Ballot Notice dated February 26, 2026 is being sent to all the Members of the Company whose names appear in the Register of Members/List of Beneficial Owners as on Tuesday, February 24, 2026, being the cut-off date for sending Postal Ballot Notice to the Members who are entitled for e-voting. The Company has engaged the services of Central Depository Services (India) Limited ("CDSL") as the agency to provide remote e-voting facility to its Members. Enclosed herewith is the copy of the Postal Ballot Notice for your information and records.

Kindly note the calendar of main events for the said Postal Ballot as under:

1. Cut-off date/Benpos date for sending Notice to the Members: February 24, 2026 (Tuesday).
2. E-voting period starts on: March 01, 2026 (Sunday).
3. E-voting period ends on: March 30, 2026 (Monday).
4. Scrutinizer's Report and date of declaration of results of the Postal Ballot: on or before April 01, 2026 (Wednesday).

The said Notice is also being made available on the website of the Company at [www.ausom.in](http://www.ausom.in) and on the website of CDSL at [www.evotingindia.com](http://www.evotingindia.com).

You are therefore requested to take note of the same.

Thanking you,  
**For, AuSom Enterprise Limited**

*Ravi-R.P*

**Ravikumar Pasi**  
**Company Secretary & Compliance Officer**

Encl: as above



Registered Office : Zaveri House, Fourth Floor, Sanidhya, Opp. Planet Landmark Hotel,  
Bopal - Ambli Road, Ahmedabad - 380 058. Gujarat, INDIA  
Phone : +91 79 2642 1422-1499 • E-mail : [ausom.ael@gmail.com](mailto:ausom.ael@gmail.com)  
Website : [www.ausom.in](http://www.ausom.in) • CIN : L67190GJ1984PLC006746



## **AUSOM ENTERPRISE LIMITED**

CIN: L67190GJ1984PLC006746

Regd. Office: - Zaveri House Fourth Floor Sanidhya, Opp Planet Landmark Hotel,  
Bopal- Ambli Road, Bopal, Ahmedabad- 380058, Gujarat. India

Phone: (079) 2642 1422-1499 | E-mail: ausom.ael@gmail.com | Website: www. ausom.in

### **POSTAL BALLOT NOTICE**

Pursuant to Section 110 of the Companies Act, 2013 ('Act') read with the Companies (Management and Administration) Rules, 2014 ('Rules') as amended, and the applicable Circulars issued by the Ministry of Corporate Affairs ('MCA'), Government of India, from time to time.

<b>VOTING STARTS ON</b>	<b>VOTING ENDS ON</b>
Sunday, March 01, 2026 at 9:00 a.m. (IST)	Monday, March 30, 2026 at 5:00 p.m. (IST)

Dear Members,

NOTICE is hereby given pursuant to Section 110 read with Section 108 and other applicable provisions, if any, of the Act (including any statutory modification(s) or re-enactment(s) thereof for the time being in force), read with Rules 20 and 22 of the Rules, Regulation 44 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), Secretarial Standard on General Meetings issued by The Institute of Company Secretaries of India ('SS-2'), as amended, read with the MCA General Circular Nos. 14/2020 dated 8<sup>th</sup> April, 2020, 17/2020 dated 13<sup>th</sup> April, 2020 and all subsequent Circulars issued the latest being 03/2025 dated 22<sup>nd</sup> September, 2025 (collectively referred to as "MCA Circulars") to transact the Special Business as set out hereunder by passing Ordinary Resolutions by way of postal ballot only, by voting through electronic means ('remote e-voting').

Pursuant to Sections 102, 110 and other applicable provisions of the Act, the statement pertaining to the said Resolutions setting out the material facts and the reasons/ rationale thereof is annexed to this Postal Ballot Notice ('Notice') for your consideration and forms part of this Notice.

In compliance with the aforesaid MCA Circulars, this Notice is being sent only through electronic mode to those Members whose email addresses are registered with AuSom Enterprise Limited ('the Company')/ MUFG Intime India Private Limited (formerly known as Link Intime India Private Limited), the Company's Registrar and Share Transfer Agent ('RTA') / National Securities Depository Limited ('NSDL') and/or Central Depository Services (India) Limited ('CDSL'), (NSDL and CDSL collectively 'Depositories'). Accordingly, a physical copy of the Notice along with Postal Ballot Form and pre-paid business reply envelope is not being sent to the Members for this Postal Ballot. The communication of the assent or dissent of the Members would take place only through the remote e-voting.

In compliance with Regulation 44 of the SEBI Listing Regulations and pursuant to the provisions of Sections 108 and 110 of the Act read with the Rules, MCA Circulars and SS-2, the Company has engaged the services of CDSL for the purpose of providing remote e-voting facility to its Members to enable them to cast their votes electronically. The instructions and detailed procedure for remote e-voting are appended to this Notice. The Notice is also available on the website of the Company at <https://www.ausom.in/notice-postal-ballot.html>.

Members desiring to exercise their vote through the remote e-voting process are requested to carefully read the instructions indicated in the 'Notes' section of this Notice and record their assent (FOR) or dissent (AGAINST) by following the procedure as stated in the Notes forming part of the Notice for casting of votes by remote e-voting not later than 5:00 p.m. (IST) on Monday, March 30, 2026. The remote e-voting facility will be disabled by CDSL immediately thereafter.

**SPECIAL BUSINESS:****1. Material Related Party Transaction(s) with Zaveri and Company Private Limited**

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI Listing Regulations’), the applicable provisions of the Companies Act, 2013 (‘Act’) read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws/ statutory provisions, if any, and the Company’s Policy on Related Party Transactions, as amended, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the ‘Board’, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to continue with the existing contract(s)/ arrangement(s)/transaction(s) and/or enter into and/or carry out new contract(s)/ arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement with Zaveri and Company Private Limited (‘ZCPL’), an Enterprises in which KMP/ Relatives of KMP are having control or significant influence and accordingly, a related party of the Company, on such terms and conditions as may be agreed between the Company and ZCPL, for an aggregate value not exceeding ₹ 12,000.03 crore during FY 2026-27 subject to such contract(s)/arrangement(s)/ transaction(s) being carried out at an arm’s length basis and in the ordinary course of business of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Chief Financial Officer or Company Secretary or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

**RESOLVED FURTHER THAT** all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects.”

**2. Material Related Party Transaction(s) with Ausil Corporation Private Limited**

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

**“RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI Listing Regulations’), the applicable provisions of the Companies Act, 2013 (‘Act’) read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws/ statutory provisions, if any, and the Company’s Policy on Related Party Transactions, as amended, the



consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to continue with the existing contract(s)/ arrangement(s)/transaction(s) and/or enter into and/or carry out new contract(s)/ arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement with Ausil Corporation Private Limited ('ACPL'), an Enterprises in which KMP/ Relatives of KMP are having control or significant influence and accordingly, a related party of the Company, on such terms and conditions as may be agreed between the Company and ACPL, for an aggregate value not exceeding ₹ 12,000 crore during FY 2026-27 subject to such contract(s)/arrangement(s)/ transaction(s) being carried out at an arm's length basis and in the ordinary course of business of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Chief Financial Officer or Company Secretary or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

**RESOLVED FURTHER THAT** all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects."

### 3. Material Related Party Transaction(s) with Swadeshi Distributors LLP

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

**"RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), the applicable provisions of the Companies Act, 2013 ('Act') read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws/ statutory provisions, if any, and the Company's Policy on Related Party Transactions, as amended, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the 'Board', which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to continue with the existing contract(s)/ arrangement(s)/transaction(s) and/or enter into and/or carry out new contract(s)/ arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement with Swadeshi Distributors LLP ('SDLLP'), a Joint ventures where entity is Venture and accordingly, a related party of the Company, on such terms and conditions as may be agreed between the Company and SDLLP, for an aggregate value not exceeding ₹ 6,000 crore during FY 2026-27 subject to such contract(s)/arrangement(s)/ transaction(s) being carried out at an arm's length basis and in the ordinary course of business of the Company.



**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Chief Financial Officer or Company Secretary or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

**RESOLVED FURTHER THAT** all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects.”

#### 4. **Material Related Party Transaction(s) with IGR AUSOM LLP**

To consider, and if thought fit, to pass the following Resolution as an Ordinary Resolution:

“**RESOLVED THAT** pursuant to Regulations 2(1)(zc), 23(4) and other applicable regulations of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 (‘SEBI Listing Regulations’), the applicable provisions of the Companies Act, 2013 (‘Act’) read with the related rules framed thereunder (including any statutory modification(s) or re-enactment(s) thereof for the time being in force) and other applicable laws/ statutory provisions, if any, and the Company’s Policy on Related Party Transactions, as amended, the consent of the Members be and is hereby accorded to the Board of Directors of the Company (hereinafter referred to as the ‘Board’, which term shall be deemed to include any Committee constituted / empowered / to be constituted by the Board from time to time to exercise its powers conferred by this resolution) to continue with the existing contract(s)/ arrangement(s)/transaction(s) and/or enter into and/or carry out new contract(s)/ arrangement(s)/transaction(s) (whether by way of an individual transaction or transactions taken together or series of transactions or otherwise), as detailed in the Explanatory Statement with IGR AUSOM LLP (‘IALLP’), a Joint ventures where entity is Venture and accordingly, a related party of the Company, on such terms and conditions as may be agreed between the Company and IALLP, for an aggregate value not exceeding ₹ 12,000 crore during FY 2026-27 subject to such contract(s)/arrangement(s)/ transaction(s) being carried out at an arm’s length basis and in the ordinary course of business of the Company.

**RESOLVED FURTHER THAT** the Board be and is hereby authorised to do and perform all such acts, deeds, matters and things, as may be necessary and expedient, including finalising the terms and conditions, methods and modes in respect thereof and finalising and executing necessary documents, including contract(s), scheme(s), agreement(s) and such other documents, file applications and make representations in respect thereof and seek approval from relevant authorities, including Governmental authorities in this regard and deal with any matters, take necessary steps as the Board may, in its absolute discretion deem necessary, desirable or expedient, to give effect to this resolution and to settle any question that may arise in this regard and incidental thereto, without being required to seek any further consent or approval of the Members or otherwise to the end and intent that the Members shall be deemed to have given their approval thereto expressly by the authority of this resolution.



**RESOLVED FURTHER THAT** the Board be and is hereby authorised to delegate all or any of the powers herein conferred, to any Director(s) or Chief Financial Officer or Company Secretary or any other Officer(s)/Authorised Representative(s) of the Company, to do all such acts and take such steps, as may be considered necessary or expedient, to give effect to the aforesaid resolution.

**RESOLVED FURTHER THAT** all actions taken by the Board, or any person so authorised by the Board, in connection with any matter referred to or contemplated in the foregoing resolution, be and are hereby approved, ratified and confirmed in all respects.”

**Notes:**

1. The relevant Explanatory Statement pursuant to Section 102 read with Section 110 of the Act and Rules 20 and 22 of the Rules, as amended, setting out the material facts relating to the aforesaid Resolutions and the reasons thereof, is annexed hereto and forms part of this Notice.
2. In compliance with the MCA Circular, the Company is sending this Notice only in electronic form to those Members whose names appear in the Register of Members/List of Beneficial Owners as received from the Depositories/RTA as on Tuesday, February 24, 2026 ('cut-off date') and whose email addresses are registered with the Company/ RTA/ Depositories or who will register their email address in accordance with the process outlined in this Notice. The voting rights of the Members shall be in proportion to their share of the paid-up equity share capital of the Company as on the cut-off date.
3. Only those Members whose names are appearing in the Register of Members / List of Beneficial Owners as on the cut-off date shall be eligible to cast their votes through postal ballot by remote e-voting. A person who is not a Member on the cut-off date should treat this Notice for information purposes only. It is however clarified that, all Members of the Company as on the cut-off date (including those Members who may not have received this Notice due to non-registration of their email addresses with the Company/RTA/Depositories) shall be entitled to vote in relation to the aforementioned Resolutions in accordance with the process specified in this Notice.
4. The Company is providing remote e-voting facility to its Members, to enable them to cast their votes electronically. The detailed procedure with respect to remote e-voting is mentioned in Note No. 12 of this Notice.
5. The remote e-voting shall commence on Sunday, March 01, 2026 at 9:00 a.m. (IST) and shall end on Monday, March 30, 2026 at 5:00 p.m. (IST) During this period, Members of the Company holding shares in physical or electronic form as on the cut-off date may cast their vote electronically. The remote e-voting module shall be disabled by CDSL for voting thereafter.
6. A copy of this Notice is also available on the website of the Company at <https://www.ausom.in/notice-postal-ballot.html>, the website of BSE Limited ('BSE') at [www.bseindia.com](http://www.bseindia.com) and National Stock Exchange of India Limited ('NSE') at [www.nseindia.com](http://www.nseindia.com), on which the equity shares of the Company are listed and on the website of CDSL at <https://evoting.cdslindia.com>.
7. The vote in this Postal Ballot cannot be exercised through proxy.
8. Members desirous of inspecting the documents referred to in the Notice or Explanatory Statement may send their requests to [ausom.ael@gmail.com](mailto:ausom.ael@gmail.com) from their registered email addresses mentioning their name, folio numbers/DP ID and Client ID, until the last date of remote e-voting of this Postal Ballot. Further, the weblink for accessing the external reports is at <https://www.ausom.in/notice-postal-ballot.html>, and the QR code is provided below:





## 9. Process for Registration of email addresses and Process for Registration of KYC:

### A. Process for Registration of email addresses:

The Notice is being sent by electronic mode only to those Members whose e-mail addresses are registered with the Company / Depositories. Members are requested to register / update their e-mail addresses by following the below steps to receive all future communications from the Company electronically;

- i. **Members holding equity shares in physical mode** – Request in ISR-1 along with self-attested copy of PAN Card and self-attested copy of any of the following document (e.g. Driving license, Passport, Bank statement, Aadhar) by e-mailing at [investor.helpdesk@in.mpms.mufg.com](mailto:investor.helpdesk@in.mpms.mufg.com) or to the Company at [ausom.ael@gmail.com](mailto:ausom.ael@gmail.com).

ISR-1 Form can be obtained by following the link: <https://web.in.mpms.mufg.com/kyc-downloads.html>

- ii. **Members holding equity shares in dematerialised Mode**-Register/update their e-mail addresses with respective Depository Participant (DP).

### B. Process for Registration of KYC:

- i. For the purpose of updation of KYC details against your folio, you are requested to send the details to our RTA, M/s. MUFG Intime India Private Limited (Formerly Known as Link Intime India Private Limited) situated at 5th Floor, 506 to 508, Amarnath Business Center -I (ABC-I), Beside Gala Business Center, Nr. St. Xavier's College Corner, Off C.G. Road, Navrangpura, Ahmedabad- 380 009. Gujarat.

- a. Through hard copies which should be self -attested and dated. OR
- b. Through electronic mode, provided that they are sent through E-mail id of the holder registered with RTA and all documents should be electronically/digitally signed by the Shareholder and in case of joint holders, by first joint holder. OR
- c. Investors can download the following forms which are also uploaded on the website of the company and on the website of M/s. MUFG Intime India Private Limited (Formerly Known as Link Intime India Private Limited) <https://web.in.mpms.mufg.com/kyc-downloads.html>
  - **Form ISR-1** duly filled in along with self-attested supporting documents for updation of KYC details.
  - **Form ISR-2** duly filled in for banker attestation of signature along with Original cancelled cheque with your name(s) printed thereon or self-attested copy of bank passbook/ statement.
  - **Form SH-13** for updation of Nomination for the aforesaid folio OR ISR-3 for “Opt-out of the Nomination”.

- ii. Members holding shares in dematerialised mode, who have not registered/updated their aforesaid details are requested to register/update the same with their respective depository participants ('DPs').



10. Those Members who have already registered their email addresses are requested to keep the same validated with their DPs/Depositories/RTA to enable serving of notices/documents/Annual Reports and other communications electronically to their email address in future.
11. Once the vote on the Resolution is cast by the Members, the Members shall not be allowed to change it subsequently.
12. **The instructions for remote e-voting are as under:**  
The way to vote electronically on CDSL e-voting system consists of 'Two Steps', which are mentioned below

**THE INSTRUCTIONS OF SHAREHOLDERS FOR REMOTE E-VOTING:**

**Step 1** : Access through Depositories CDSL/NSDL e-Voting system in case of individual shareholders holding shares in demat mode.

**Step 2** : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.

- (i) The voting period begins on Sunday, March 01, 2026 at 9:00 a.m. (IST) and ends on Monday, March 30, 2026 at 5:00 p.m. (IST). During this period shareholders' of the Company, holding shares either in physical form or in dematerialized form, as on the cut-off date (record date) of Tuesday, February 24, 2026 may cast their vote electronically. The e-voting module shall be disabled by CDSL for voting thereafter
- (ii) Shareholders who have already voted prior to the meeting date would not be entitled to vote at the meeting venue.
- (iii) Pursuant to SEBI Circular No. **SEBI/HO/CFD/CMD/CIR/P/2020/242 dated 09.12.2020**, under Regulation 44 of Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015, listed entities are required to provide remote e-voting facility to its shareholders, in respect of all shareholders' resolutions. However, it has been observed that the participation by the public non-institutional shareholders/retail shareholders is at a negligible level.

Currently, there are multiple e-voting service providers (ESPs) providing e-voting facility to listed entities in India. This necessitates registration on various ESPs and maintenance of multiple user IDs and passwords by the shareholders.

In order to increase the efficiency of the voting process, pursuant to a public consultation, it has been decided to enable e-voting to **all the demat account holders, by way of a single login credential, through their demat accounts/ websites of Depositories/ Depository Participants**. Demat account holders would be able to cast their vote without having to register again with the ESPs, thereby, not only facilitating seamless authentication but also enhancing ease and convenience of participating in e-voting process.

**Step 1** : Access through Depositories CDSL e-Voting system in case of individual shareholders holding shares in demat mode.

- (iv) In terms of **SEBI circular no. SEBI/HO/CFD/CMD/CIR/P/2020/242 dated December 9, 2020** on e-Voting facility provided by Listed Companies, Individual shareholders holding securities in demat mode are allowed to vote through their demat account maintained with Depositories and Depository Participants. Shareholders are advised to update their mobile number and email Id in their demat accounts in order to access e-Voting facility.



Pursuant to abovesaid SEBI Circular, Login method for e-Voting for **Individual shareholders holding securities in Demat mode CDSL/NSDL** is given below:

Type of shareholders	Login Method
Individual Shareholders holding securities in Demat mode with <b>CDSL Depository</b>	<ol style="list-style-type: none"> <li>1) Users who have opted for CDSL Easi / Easiest facility, can login through their existing user id and password. Option will be made available to reach e-Voting page without any further authentication. The users to login to Easi / Easiest are requested to visit cdsi website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login icon &amp; My Easi New (Token) Tab.</li> <li>2) After successful login the Easi / Easiest user will be able to see the e-Voting option for eligible companies where the evoting is in progress as per the information provided by company. On clicking the evoting option, the user will be able to see e-Voting page of the e-Voting service provider for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting. Additionally, there is also links provided to access the system of all e-Voting Service Providers, so that the user can visit the e-Voting service providers' website directly.</li> <li>3) If the user is not registered for Easi/Easiest, option to register is available at cdsi website <a href="http://www.cdslindia.com">www.cdslindia.com</a> and click on login &amp; My Easi New (Token) Tab and then click on registration option.</li> <li>4) Alternatively, the user can directly access e-Voting page by providing Demat Account Number and PAN No. from a e-Voting link available on <a href="http://www.cdslindia.com">www.cdslindia.com</a> home page. The system will authenticate the user by sending OTP on registered Mobile &amp; Email as recorded in the Demat Account. After successful authentication, user will be able to see the e-Voting option where the evoting is in progress and also able to directly access the system of all e-Voting Service Providers.</li> </ol>
Individual Shareholders holding securities in demat mode with <b>NSDL Depository</b>	<ol style="list-style-type: none"> <li>1) If you are already registered for NSDL IDeAS facility, please visit the e-Services website of NSDL. Open web browser by typing the following URL: <a href="https://eservices.nsd.com">https://eservices.nsd.com</a> either on a Personal Computer or on a mobile. Once the home page of e-Services is launched, click on the "Beneficial Owner" icon under "Login" which is available under 'IDeAS' section. A new screen will open. You will have to enter your User ID and Password. After successful authentication, you will be able to see e-Voting services. Click on "Access to e-Voting" under e-Voting services and you will be able to see e-Voting page. Click on company name or e-Voting service provider name and you will be re-directed to e-Voting service provider website for casting your vote during the remote e-Voting period.</li> <li>2) If the user is not registered for IDeAS e-Services, option to register is available at <a href="https://eservices.nsd.com">https://eservices.nsd.com</a>. Select "Register Online for IDeAS "Portal or click at <a href="https://eservices.nsd.com/SecureWeb/IdEasDirectReg.jsp">https://eservices.nsd.com/SecureWeb/IdEasDirectReg.jsp</a></li> <li>3) Visit the e-Voting website of NSDL. Open web browser by typing the following URL: <a href="https://www.evoting.nsd.com/">https://www.evoting.nsd.com/</a> either on a Personal Computer or on a mobile. Once the home page of e-Voting system is launched, click on the icon "Login" which is available under 'Shareholder/Member' section. A new screen will open. You will have to enter your User ID (i.e. your sixteen digit demat account number hold with NSDL), Password/OTP and a Verification Code as shown on the screen. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</li> <li>4) For OTP based login you can click on <a href="https://eservices.nsd.com/SecureWeb/evoting/evotinglogin.jsp">https://eservices.nsd.com/SecureWeb/evoting/evotinglogin.jsp</a>. You will have to enter your 8-digit DP ID, 8-digit Client Id, PAN No., Verification code and generate OTP. Enter the OTP received on registered email id/mobile number and click on login. After successful authentication, you will be redirected to NSDL Depository site wherein you can see e-Voting page. Click on <b>company name or e-Voting service provider name</b> and you will be re-directed to <b>e-Voting service provider website</b> for casting your vote during the remote e-Voting period or joining virtual meeting &amp; voting during the meeting.</li> </ol>
Individual Shareholders (holding securities in demat mode) login through their <b>Depository Participants (DP)</b>	<p>You can also login using the login credentials of your demat account through your Depository Participant registered with NSDL/CDSL for e-Voting facility. After Successful login, you will be able to see e-Voting option. Once you click on e-Voting option, you will be redirected to NSDL/CDSL Depository site after successful authentication, wherein you can see e-Voting feature. Click on company name or e-Voting service provider name and you will be redirected to e-Voting service provider website for casting your vote during the remote e-Voting period.</p>

**Important note:** Members who are unable to retrieve User ID/ Password are advised to use Forget User ID and Forget Password option available at abovementioned website.



**Helpdesk for Individual Shareholders holding securities in demat mode for any technical issues related to login through Depository i.e. CDSL and NSDL**

Login type	Helpdesk details
Individual Shareholders holding securities in Demat mode with <b>CDSL</b>	Members facing any technical issue in login can contact CDSL helpdesk by sending a request at <a href="mailto:helpdesk.evoting@cdslindia.com">helpdesk.evoting@cdslindia.com</a> or contact at toll free no. 1800 21 09911
Individual Shareholders holding securities in Demat mode with <b>NSDL</b>	Members facing any technical issue in login can contact NSDL helpdesk by sending a request at <a href="mailto:evoting@nsdl.co.in">evoting@nsdl.co.in</a> or call at : 022 - 4886 7000 and 022 - 2499 7000

**Step 2 : Access through CDSL e-Voting system in case of shareholders holding shares in physical mode and non-individual shareholders in demat mode.**

(v) Login method for Remote e-Voting for **Physical shareholders and shareholders other than individual holding in Demat form.**

- 1) The shareholders should log on to the e-voting website [www.evotingindia.com](http://www.evotingindia.com).
- 2) Click on “Shareholders” module.
- 3) Now enter your User ID
  - a. For CDSL: 16 digits beneficiary ID,
  - b. For NSDL: 8 Character DP ID followed by 8 Digits Client ID,
  - c. Shareholders holding shares in Physical Form should enter Folio Number registered with the Company.
- 4) Next enter the Image Verification as displayed and Click on Login.
- 5) If you are holding shares in demat form and had logged on to [www.evotingindia.com](http://www.evotingindia.com) and voted on an earlier e-voting of any company, then your existing password is to be used.
- 6) If you are a first-time user follow the steps given below:

	<b>For Physical shareholders and other than individual shareholders holding shares in Demat.</b>
PAN	Enter your 10 digit alpha-numeric *PAN issued by Income Tax Department (Applicable for both demat shareholders as well as physical shareholders) <ul style="list-style-type: none"> <li>• Shareholders who have not updated their PAN with the Company/Depository Participant are requested to use the sequence number sent by Company/RTA or contact Company/RTA.</li> </ul>
Dividend Bank Details <b>OR</b> Date of Birth (DOB)	Enter the Dividend Bank Details or Date of Birth (in dd/mm/yyyy format) as recorded in your demat account or in the company records in order to login. <ul style="list-style-type: none"> <li>• If both the details are not recorded with the depository or company, please enter the member id / folio number in the Dividend Bank details field.</li> </ul>

- (vi) After entering these details appropriately, click on “SUBMIT” tab.
- (vii) Shareholders holding shares in physical form will then directly reach the Company selection screen. However, shareholders holding shares in demat form will now reach ‘Password Creation’ menu wherein they are required to mandatorily enter their login password in the new password field. Kindly note that this password is to be also used by the demat holders for voting for resolutions of any other company on which they are eligible to vote, provided that company opts for e-voting through CDSL platform. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential.



- (viii) For shareholders holding shares in physical form, the details can be used only for e-voting on the resolutions contained in this Notice.
- (ix) Click on the EVSN for the relevant AUSOM ENTERPRISE LIMITED on which you choose to vote.
- (x) On the voting page, you will see “RESOLUTION DESCRIPTION” and against the same the option “YES/NO” for voting. Select the option YES or NO as desired. The option YES implies that you assent to the Resolution and option NO implies that you dissent to the Resolution.
- (xi) Click on the “RESOLUTIONS FILE LINK” if you wish to view the entire Resolution details.
- (xii) After selecting the resolution, you have decided to vote on, click on “SUBMIT”. A confirmation box will be displayed. If you wish to confirm your vote, click on “OK”, else to change your vote, click on “CANCEL” and accordingly modify your vote.
- (xiii) Once you “CONFIRM” your vote on the resolution, you will not be allowed to modify your vote.
- (xiv) You can also take a print of the votes cast by clicking on “Click here to print” option on the Voting page.
- (xv) If a demat account holder has forgotten the login password then Enter the User ID and the image verification code and click on Forgot Password & enter the details as prompted by the system.
- (xvi) There is also an optional provision to upload BR/POA if any uploaded, which will be made available to scrutinizer for verification.
- (xvii) **Additional Facility for Non – Individual Shareholders and Custodians –For Remote Voting only.**
- Non-Individual shareholders (i.e. other than Individuals, HUF, NRI etc.) and Custodians are required to log on to [www.evotingindia.com](http://www.evotingindia.com) and register themselves in the “Corporates” module.
  - A scanned copy of the Registration Form bearing the stamp and sign of the entity should be emailed to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com).
  - After receiving the login details a Compliance User should be created using the admin login and password. The Compliance User would be able to link the account(s) for which they wish to vote on.
  - The list of accounts linked in the login will be mapped automatically & can be delink in case of any wrong mapping.
  - It is Mandatory that, a scanned copy of the Board Resolution and Power of Attorney (POA) which they have issued in favour of the Custodian, if any, should be uploaded in PDF format in the system for the scrutinizer to verify the same.
  - Alternatively Non Individual shareholders are required mandatory to send the relevant Board Resolution/ Authority letter etc. together with attested specimen signature of the duly authorized signatory who are authorized to vote, to the Scrutinizer and to the Company at the email address viz; [ausom.ael@gmail.com](mailto:ausom.ael@gmail.com) (designated email address by company), if they have voted from individual tab & not uploaded same in the CDSL e-voting system for the scrutinizer to verify the same.



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**PROCESS FOR THOSE SHAREHOLDERS WHOSE EMAIL/MOBILE NO. ARE NOT REGISTERED WITH THE COMPANY/DEPOSITORIES.**

1. For Physical shareholders- please provide necessary details like Folio No., Name of shareholder, scanned copy of the share certificate (front and back), PAN (self attested scanned copy of PAN card), AADHAR (self attested scanned copy of Aadhar Card) by e-mailing at [investor.helpdesk@in.mpms.mufg.com](mailto:investor.helpdesk@in.mpms.mufg.com) or to the Company at [ausom.ael@gmail.com](mailto:ausom.ael@gmail.com).
2. For Demat shareholders -, Please update your email id & mobile no. with your respective Depository Participant (DP)
3. For Individual Demat shareholders – Please update your email id & mobile no. with your respective Depository Participant (DP) which is mandatory while e-Voting & joining virtual meetings through Depository.

If you have any queries or issues regarding e-Voting from the CDSL e-Voting System, you can write an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or contact at toll free no. 1800 21 09911

All grievances connected with the facility for voting by electronic means may be addressed to Mr. Rakesh Dalvi, Sr. Manager, (CDSL, ) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call at toll free no. 1800 21 09911

**General Guidelines for shareholders**

1. Institutional shareholders (i.e. other than individuals, HUF, NRI, etc.) are required to send scanned copy (PDF/JPG format) of the relevant Board Resolution/ Authority letter, etc. with the attested specimen signature of the duly authorized signatory(ies) who are authorized to vote, to the Scrutinizer by email to [csneerajtrivedi@gmail.com](mailto:csneerajtrivedi@gmail.com) with a copy marked to <https://evoting.cdslindia.com>. Institutional shareholders can also upload their Board Resolution / Power of Attorney / Authority Letter, etc. by clicking on 'Upload Board Resolution / Authority Letter' displayed under "e-voting" tab in their login.
2. It is strongly recommended not to share your password with any other person and take utmost care to keep your password confidential. Login to the e-voting website will be disabled upon five unsuccessful attempts to key in the correct password. In such an event, you will need to go through the 'Forgot User Details/Password?' or 'Physical User Reset Password?' option available on [www.evotingindia.com](http://www.evotingindia.com) to reset the password.
3. In case of any queries, you may refer the Frequently Asked Questions (FAQs) for Shareholders and e-voting user manual for Shareholders available at the download section of Mr. Rakesh Dalvi, Sr. Manager, (CDSL, ) Central Depository Services (India) Limited, A Wing, 25th Floor, Marathon Futurex, Mafatlal Mill Compounds, N M Joshi Marg, Lower Parel (East), Mumbai - 400013 or send an email to [helpdesk.evoting@cdslindia.com](mailto:helpdesk.evoting@cdslindia.com) or call at toll free no. 1800 21 09911.
4. The Board of Directors has appointed Mr. Niraj Trivedi, Company Secretary in Practice (Membership No.: FCS 3844, C.P. No.: 3123) Email ID: [csneerajtrivedi@gmail.com](mailto:csneerajtrivedi@gmail.com) has been appointed in the Board Meeting of the Company held on February 26, 2026, as the Scrutinizer to scrutinize the Postal Ballot process in a fair and transparent manner.
5. The Scrutinizer will submit his report to the Chairman, or any other person authorised by him, after scrutiny of the votes cast, on the result of the Postal Ballot through remote e-voting within two working days from the conclusion of the Postal Ballot viz. on or before Wednesday, April 01, 2026. The Scrutinizer's decision on the validity of votes cast will be final.



6. The results declared, alongwith the Scrutinizer's Report, shall be placed on the Company's website <https://www.ausom.in/notice-postal-ballot.html> and on the website of CDSL <https://evoting.cdslindia.com/> and the same shall be communicated to the Stock Exchanges where the equity shares of the Company are listed. The results shall also be displayed on the Notice Board at the Registered Office of the Company. The Resolutions, if passed by the requisite majority through Postal Ballot, will be deemed to have been passed on the last date specified for remote e-voting i.e. on Monday, March 30, 2026.

**By order of the Board of Directors  
For AuSom Enterprise Limited**

**Place: Ahmedabad  
Date: 26/02/2026**

**Ravikumar Pasi  
Company Secretary & Compliance Officer  
Membership No.: ACS - 28167**

**Registered Office:**

Zaveri House, Fourth Floor, Sanidhya,  
Opp Planet Landmark Hotel, Bopal- Ambli Road,  
Bopal, Ahmedabad, Gujarat, 380058. Gujarat. India  
CIN: L67190GJ1984PLC006746,  
Phone: +91 79 2642 1422-1499  
E-mail: [ausom.ael@gmail.com](mailto:ausom.ael@gmail.com) Website: [www.ausom.in](http://www.ausom.in)



**EXPLANATORY STATEMENT**  
**Pursuant to Section 102 of the Companies Act, 2013 (the 'Act')**

The following statement sets out all the material facts relating the Resolution Nos. 1 to 4 to be passed as mentioned in the accompanying Notice:

In terms of Regulation 23 of the Securities and Exchange Board of India (Listing Obligations and Disclosure Requirements) Regulations, 2015 ('SEBI Listing Regulations'), as amended, material related party transactions require prior approval of the shareholders through ordinary resolution, even if such transactions are in the ordinary course of business of the Company and at an arm's length basis.

As per the SEBI Listing Regulations, where the annual consolidated turnover is up to ₹ 20,000 crore, a related party transaction(s) are considered material if the transaction(s) to be entered into individually or taken together with previous transactions during a financial year exceeds 10% of the annual consolidated turnover of the Company i.e. ₹ 2,000 crore. The consolidated turnover of the Company for the Financial Year 2024-25 was Rs. 2,393 Crore. Accordingly, the materiality threshold for seeking shareholders' approval for related party transactions of the Company is ₹ 239.30 Crore. The said limits are applicable even if the transactions are in the ordinary course of business and at an arm's length basis.

Further, as per Regulation 2(1)(zc) of the SEBI Listing Regulations, the definition of Related Party Transaction ('RPT') includes a transaction involving a transfer of resources, services or obligations between a listed entity or any of its subsidiaries on one hand and a related party of the listed entity or any of its subsidiaries on the other hand, regardless of whether a price is charged or not.

Accordingly, Resolution Nos. 1 to 4 are placed for the approval of the Members of the Company

**Item No.1:**

**Background, details and benefits of the transaction**

Zaveri and Company Private Limited (ZCPL) is an Enterprises in which KMP/ Relatives of KMP are having control or significant influence and consequently, a related party of Ausom Enterprise Limited (AEL).

Ausom Enterprise Limited and Zaveri and Company Private Limited are in the business of Gold, Jewellery business activities for which good quality and timely availability of Gold and Jewellery are essential. To ensure un-interrupted operations and sale, purchase or supply of any goods or materials transactions to its customers, Ausom Enterprise Limited and Zaveri and Company Private Limited proposes to procure imported / domestic Gold, Jewellery or Precious Metals between Ausom Enterprise Limited and Zaveri and Company Private Limited, in normal course and in emergent situations.

The Company on its own and along with an Enterprises in which KMP/ Relatives of KMP are having control or significant influence is growing organically & inorganically and, in this pursuit, it is exploring opportunities including acquiring/ developing Business. It is also exploring other business opportunities for growth like Developing Bullion Business and trading in Securities facilities, etc. For funding of these requirements and also to meet any temporary cashflow requirement, the Company and/or an Enterprises in which KMP/ Relatives of KMP are having control or significant influence, in its ordinary course of business, may require financial assistance in form of inter-corporate deposit, loan, subscription or purchase of securities and provide guarantees.

The management has provided the Audit Committee with the relevant details of various proposed RPTs including material terms and basis of pricing. All Independent Directors on the Audit Committee, after reviewing all necessary information, have granted approval for entering into the RPTs with ZCPL, for an aggregate value up to ₹ 12,000.03 Crore during FY 2026-27. The Audit Committee has noted that the said transactions with ZCPL will be in the ordinary course of business of the Company and at an arm's length basis.

The Audit Committee has reviewed the certificate provided by CEO & Managing Director and Chief Financial Officer of the Company, as required under the RPT Industry Standards.



Details of the proposed RPTs between the Company and ZCPL, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, are as follows:

**Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per RPT Industry Standards:**

Sl. No.	Particulars of the information	Information provided by the management																											
<b>Part A: Minimum information of the proposed RPT</b>																													
<b>A(1) Basic details of the related party</b>																													
1.	Name of the related party	<b>Zaveri and Company Private Limited</b>																											
2.	Country of incorporation of the related party	India																											
3.	Nature of business of the related party	Zaveri and Company Private Limited is in the business of trading in Commodities, Bullions, Gold Jewellery, Diamonds, Derivatives, Shares and Securities, manufacturing Jewellery, refining of Gold and Silver and generation and sale of electric power through windmill.																											
<b>A(2) Relationship and ownership of the related party</b>																													
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Enterprises in which KMP/ Relatives of KMP are having control or significant influence																											
	Shareholding of the listed entity, whether direct or indirect, in the related party.	Not Applicable																											
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable																											
	Shareholding of the related party, whether direct or indirect, in the listed entity	Nil																											
<b>A(3) Details of previous transactions with the related party</b>																													
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	<p>Details of the transactions by Ausom Enterprise Limited with Zaveri and Company Private Limited:</p> <table border="1"> <thead> <tr> <th>Sl. No.</th> <th>Nature of transaction</th> <th>Amount (₹ crore)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Purchase of goods</td> <td>84.55</td> </tr> <tr> <td>2</td> <td>Sale of goods</td> <td>211.47</td> </tr> <tr> <td>3</td> <td>Loan Taken</td> <td>777.35</td> </tr> <tr> <td>4</td> <td>Loans repaid</td> <td>781.61</td> </tr> <tr> <td>5</td> <td>Loan Given</td> <td>705.69</td> </tr> <tr> <td>6</td> <td>Loans received back</td> <td>671.99</td> </tr> <tr> <td>7</td> <td>Rent expense</td> <td>0.09</td> </tr> <tr> <td>8</td> <td>Interest income</td> <td>0.69</td> </tr> </tbody> </table>	Sl. No.	Nature of transaction	Amount (₹ crore)	1	Purchase of goods	84.55	2	Sale of goods	211.47	3	Loan Taken	777.35	4	Loans repaid	781.61	5	Loan Given	705.69	6	Loans received back	671.99	7	Rent expense	0.09	8	Interest income	0.69
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8	Interest income	0.69																											



2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 2409.52 Crores		
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	There is no such default.		
<b>A(4) Amount of the proposed transactions (All types of transactions taken together)</b>				
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ crore)</b>
		1	Sale of goods	3,000.00
		2	Purchase of goods	3,000.00
		3	Giving loan	3,000.00
		4	Borrowing	3,000.00
		5	Payment of Rent	0.03
		<b>Total</b>	<b>12,000.03</b>	
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes		
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	501.56%		
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	Not Applicable		
5.	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	93.52%		
6.	Financial performance of the related party for the immediately preceding financial year.	<b>Particulars for FY 2024-2025</b>		<b>Amount (₹ crore)</b>
		Turnover		4885.00
		Profit After Tax		21.10
		Net Worth		767.99



<b>A(5) Basic details of proposed transactions to be approved</b>				
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ Crores)</b>
		1	Sale of goods	3,000.00
		2	Purchase of goods	3,000.00
		3	Giving loan	3,000.00
		4	Borrowing	3,000.00
		5	Payment of Rent	0.03
		Total	12,000.03	
2.	Details of the proposed transaction	The transaction involves for Sale of goods, Purchase of goods, giving loan and borrowing.		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) year i.e. from 1st April, 2026 up to 31st March, 2027		
4.	Whether omnibus approval is being sought?	Yes		
5.	Value of the proposed transaction during a financial year.  If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs. 3000 crores for each type of transaction i.e. Sale of goods, Purchase of goods, giving loan, borrowing, payment / receipt of Interest and Payment of Rent for Financial Years 2026-27.		
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	<p>Refer to background, details and benefit of the transaction captured above. Further, the proposed RPTs are / will be on arm's length basis and in the ordinary course of the Company's business, based on considerations of various business exigencies. While both entities belong to the Bullion Activity business. The transactions are designed to Sale of goods, Purchase of goods, giving loan, borrowing, payment / receipt of Interest and Payment of Rent.</p> <p>The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company.</p>		
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Zaverilal Virjibhai Mandalia, Mr. Kishor Pranjivandas Mandalia and Mr. Vipul Zaverilal Mandalia Directors and shareholders in both Companies.		
	a. Name of the director / KMP	None of the promoter(s)/ director(s) / key managerial personnel of the listed entity have interest in the transaction(s), whether directly or indirectly, financially or otherwise, except to the extent of their directorship or shareholding in the Related Party.		
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party			
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable		
9.	Other information relevant for decision making.	Not Applicable		



<b>Part B: Additional Information</b>		
<b>B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances</b>		
<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	There is no bidding process. Parties are chosen on the basis of Business requirements.
2.	Basis of determination of price	Arm's length price prevailing at the time of execution of the transaction
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of trade advance	As per the market practice, advance payment is done generally in the range of 10%-15% or mutually understanding.
	b. Tenure	Tenure of advance payment is throughout the contract period of proposed transaction. However, it keeps on reducing throughout the project due to advance recovery from monthly running bills.
	c. Whether same is self-liquidating?	Yes
<b>B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary</b>		
<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Source of funds in connection with the proposed transaction.	The funds will be sourced from its internal accrual/ICDs/external borrowings.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and any applicable policy and arm's length principles to ensure fairness and compliance.
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is as per market rate.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The interest rate applicable to the transaction shall be determined based on guidance provided in the RPT framework approved by the Audit Committee.
5.	Maturity / due date	The transaction shall have a pre-defined tenure with clearly specified maturity / due date, which will be in line with the nature and purpose of the transaction.
6.	Repayment schedule & terms	The terms of borrowing will be on arm's length basis.  The funds shall be payable as per the repayment schedule or on maturity / due date as per the terms agreed.



7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	It will be utilised for the purpose of Capital expenditure / Working capital Requirements / Debt Refinancing.

**B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Inter-corporate deposits in compliance with applicable provisions of law
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As per market rate
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	As per market rate
4.	Maturity / due date	As per mutually decide
5.	Repayment schedule & terms	As per mutually decide
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	General Corporate purposes

**Part C: Additional Information**

**C (1) Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	None
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No



	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 23 to FY 25	Not applicable
<b>C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</b>		
<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction

The said transaction, being a material RPT, requires prior approval of the Members of the Company in accordance with Regulation 23 of the SEBI Listing Regulations.

Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) are a party to the aforesaid transactions or not), shall not vote to approve Resolution under Item No. 1.

Except as mentioned above, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolution set out at Item No. 1 of the accompanying Notice.

Based on the review and approval of the Independent Directors on the Audit Committee, the Board of Directors recommends the Ordinary Resolution contained in Item No. 1 of the accompanying Notice to the Members for approval.

#### **Item No.2:**

##### **Background, details and benefits of the transaction**

Ausil Corporation Private Limited (ACPL) is an Enterprises in which KMP/ Relatives of KMP are having control or significant influence and consequently, a related party of Ausom Enterprise Limited (AEL).

Ausom Enterprise Limited and Ausil Corporation Private Limited are in the business of Gold, Jewellery business activities for which good quality and timely availability of Gold and Jewellery are essential. To ensure un-interrupted operations and sale, purchase or supply of any goods or materials transactions to its customers, Ausom Enterprise Limited and Ausil Corporation Private Limited propose to procure imported / domestic Gold, Jewellery or Precious Metals between Ausom Enterprise Limited and Ausil Corporation Private Limited, in normal course and in emergent situations.

The Company on its own and along with an Enterprises in which KMP/ Relatives of KMP are having control or significant influence is growing organically & inorganically and, in this pursuit, it is exploring opportunities including acquiring/ developing Business. It is also exploring other business opportunities for growth like Developing Bullion Business and trading in Securities facilities, etc. For funding of these requirements and also to meet any temporary cashflow requirement, the Company and/or an Enterprises in which KMP/ Relatives of KMP are having control or significant influence, in its ordinary course of business, may require financial assistance in form of inter-corporate deposit, loan, subscription or purchase of securities and provide guarantees.

The management has provided the Audit Committee with the relevant details of various proposed RPTs including material terms and basis of pricing. All Independent Directors on the Audit Committee, after reviewing all necessary information, have granted approval for entering into the RPTs with ACPL, for an aggregate value up to ₹ 12,000 Crore during FY 2026-27. The Audit Committee has noted that the said transactions with ACPL will be in the ordinary course of business of the Company and at an arm's length basis.

The Audit Committee has reviewed the certificate provided by CEO & Managing Director and Chief Financial Officer of the Company, as required under the RPT Industry Standards.

Details of the proposed RPTs between the Company and ACPL, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, are as follows:

**Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per RPT Industry Standards:**

Sl. No.	Particulars of the information	Information provided by the management
<b>Part A: Minimum information of the proposed RPT</b>		
<b>A(1) Basic details of the related party</b>		
1.	Name of the related party	<b>Ausil Corporation Private Limited</b>
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Ausil Corporation Private Limited is in the business of trading in Bullions, Gold Jewellery, Platinum, Derivatives, Shares and Securities, manufacturing Jewellery and engaged in the real estate development project.
<b>A(2) Relationship and ownership of the related party</b>		
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party - including nature of its concern (financial or otherwise) and the following:	Enterprises in which KMP/ Relatives of KMP are having control or significant influence
	Shareholding of the listed entity, whether direct or indirect, in the related party.	Not Applicable
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable
	Shareholding of the related party, whether direct or indirect, in the listed entity	Nil



<b>A(3) Details of previous transactions with the related party</b>			
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Details of the transactions by Ausom Enterprise Limited with Ausil Corporation Private Limited:	
		<b>Sl. No.</b>	<b>Nature of transaction</b>
		<b>Amount</b>	<b>(₹ crore)</b>
		1	Purchase of goods
		2	Sale of goods
		3	Loan Taken
		4	Loans repaid
			0.02
			0.11
			50.00
			50.00
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 2.06 Crores	
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	There is no such default.	
<b>A(4) Amount of the proposed transactions (All types of transactions taken together)</b>			
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	<b>Sl. No.</b>	<b>Nature of transaction</b>
		<b>Amount</b>	<b>(₹ crore)</b>
		1	Sale of goods
		2	Purchase of goods
		3	Giving loan
		4	Borrowing
			<b>Total</b>
			<b>3,000.00</b>
			<b>12,000.00</b>
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes	
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	501.56%	
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	Not Applicable	



5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	145.51%		
6	Financial performance of the related party for the immediately preceding financial year.	<b>Particulars for FY 2024-2025</b>		<b>Amount (₹ crore)</b>
		Turnover		8246.57
		Profit After Tax		184.28
		Net Worth		353.20
<b>A(5) Basic details of proposed transactions to be approved</b>				
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ Crores)</b>
		1	Sale of goods	3,000.00
		2	Purchase of goods	3,000.00
		3	Giving loan	3,000.00
		4	Borrowing	3,000.00
	Total	12,000.00		
2.	Details of the proposed transaction	The transaction involves for Sale of goods, Purchase of goods, giving loan and borrowing.		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) year i.e. from 1st April, 2026 up to 31st March, 2027		
4.	Whether omnibus approval is being sought?	Yes		
5.	Value of the proposed transaction during a financial year.  If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs. 3000 crores for each type of transaction i.e. Sale of goods, Purchase of goods, giving loan, borrowing and payment / receipt of Interest for Financial Years 2026-27.		
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	<p>Refer to background, details and benefit of the transaction captured above. Further, the proposed RPTs are / will be on arm's length basis and in the ordinary course of the Company's business, based on considerations of various business exigencies. While both entities belong to the Bullion Activity business. The transactions are designed to Sale of goods, Purchase of goods, giving loan, borrowing and payment / receipt of Interest.</p> <p>The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company.</p>		



7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Kishor Pranjivandas Mandalia and Mr. Vipul Zaverilal Mandalia Directors in both Companies.
	a. Name of the director / KMP	None of the promoter(s)/ director(s) / key managerial personnel of the listed entity have interest in the transaction(s), whether directly or indirectly, financially or otherwise, except to the extent of their directorship or shareholding in the Related Party.
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

**Part B: Additional Information**

**B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	There is no bidding process. Parties are chosen on the basis of Business requirements.
2.	Basis of determination of price	Arm's length price prevailing at the time of execution of the transaction
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	
	a. Amount of trade advance	As per the market practice, advance payment is done generally in the range of 10%-15% or mutually understanding.
	b. Tenure	Tenure of advance payment is throughout the contract period of proposed transaction. However, it keeps on reducing throughout the project due to advance recovery from monthly running bills.
	c. Whether same is self-liquidating?	Yes

**B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction.	The funds will be sourced from its internal accrual/ICDs/external borrowings.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and any applicable policy and arm's length principles to ensure fairness and compliance.
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	



3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is as per market rate.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The interest rate applicable to the transaction shall be determined based on guidance provided in the RPT framework approved by the Audit Committee.
5.	Maturity / due date	The transaction shall have a pre-defined tenure with clearly specified maturity / due date, which will be in line with the nature and purpose of the transaction.
6.	Repayment schedule & terms	The terms of borrowing will be on arm's length basis. The funds shall be payable as per the repayment schedule or on maturity / due date as per the terms agreed.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	It will be utilised for the purpose of Capital expenditure / Working capital Requirements / Debt Refinancing.

**B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Inter-corporate deposits in compliance with applicable provisions of law
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As per market rate
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	As per market rate
4.	Maturity / due date	As per mutually decide
5.	Repayment schedule & terms	As per mutually decide
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	General Corporate purposes

**Part C: Additional Information**

**C (1) Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	None



	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 23 to FY 25	Not applicable
<b>C(4). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</b>		
<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction

The said transaction, being a material RPT, requires prior approval of the Members of the Company in accordance with Regulation 23 of the SEBI Listing Regulations.

Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) are a party to the aforesaid transactions or not), shall not vote to approve Resolution under Item No. 2.

Except as mentioned above, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolution set out at Item No. 2 of the accompanying Notice.

Based on the review and approval of the Independent Directors on the Audit Committee, the Board of Directors recommends the Ordinary Resolution contained in Item No. 2 of the accompanying Notice to the Members for approval.

**Item No.3:**
**Background, details and benefits of the transaction**

Swadeshi Distributors LLP (SDLLP) is Joint ventures where entity is Venture and consequently, a related party of Ausom Enterprise Limited (AEL).

Swadeshi Distributors LLP (SDLLP) is a LLP in which Ausom Enterprise Limited is a Designated Partner with 80.00% Profit & Loss Sharing Ratio. SDLLP having a Hydro Project at Salun, Himachal Pradesh. Due to the said joint venture, SDLLP shall be the related party for the Company. For running of the said projects the SDLLP and assist to the Business of the LLP. The Transaction will involve between Ausom Enterprise Limited and Swadeshi Distributors LLP is giving loan and borrowing on arm's length basis and in the ordinary course of the Company's, may require financial assistance in form of inter-corporate deposit, loan, subscription, Capital Contribution or purchase of securities and provide guarantees.

The management has provided the Audit Committee with the relevant details of various proposed RPTs including material terms and basis of pricing. All Independent Directors on the Audit Committee, after reviewing all necessary information, have granted approval for entering into the RPTs with SDLLP, for an aggregate value up to ₹ 6,000 Crore during FY 2026-27. The Audit Committee has noted that the said transactions with SDLLP will be in the ordinary course of business of the Company and at an arm's length basis.

The Audit Committee has reviewed the certificate provided by CEO & Managing Director and Chief Financial Officer of the Company, as required under the RPT Industry Standards.

Details of the proposed RPTs between the Company and SDLLP, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, are as follows:

**Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per RPT Industry Standards:**

Sl. No.	Particulars of the information	Information provided by the management
<b>Part A: Minimum information of the proposed RPT</b>		
<b>A(1) Basic details of the related party</b>		
1.	Name of the related party	<b>Swadeshi Distributors LLP</b>
2.	Country of incorporation of the related party	India
3.	Nature of business of the related party	Swadeshi Distributors LLP having a Hydro Project at Salun, Himachal Pradesh. The business of the LLP is generation and sale of electric power through Hydro Project.
<b>A(2) Relationship and ownership of the related party</b>		
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party - including nature of its concern (financial or otherwise) and the following:	Joint ventures where entity is Venture
	Shareholding of the listed entity, whether direct or indirect, in the related party.	Not Applicable



	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable		
	Shareholding of the related party, whether direct or indirect, in the listed entity	Nil		
<b>A(3) Details of previous transactions with the related party</b>				
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Details of the transactions by Ausom Enterprise Limited with Swadeshi Distributors LLP:		
		<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ crore)</b>
		1	Loan Given	446.97
		2	Loans received back	488.10
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 1042.45 Crores		
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	There is no such default.		
<b>A(4) Amount of the proposed transactions (All types of transactions taken together)</b>				
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ crore)</b>
		1	Giving loan	3000.00
		2	Borrowing	3000.00
			<b>Total</b>	<b>6,000.00</b>
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes		
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	250.78%		
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	Not Applicable		



5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	44,280%		
6	Financial performance of the related party for the immediately preceding financial year.	<b>Particulars for FY 2024-2025</b>		<b>Amount (₹ crore)</b>
		Turnover		13.55
		Profit After Tax		2.40
		Net Worth		34.28
<b>A(5) Basic details of proposed transactions to be approved</b>				
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ Crores)</b>
		1	Giving loan	3000.00
		2	Borrowing	3000.00
			Total	6,000.00
2.	Details of the proposed transaction	The transaction involves for giving loan and borrowing.		
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) year i.e. from 1st April, 2026 up to 31st March, 2027		
4.	Whether omnibus approval is being sought?	Yes		
5.	Value of the proposed transaction during a financial year.  If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs. 3000 crores for each type of transaction i.e. giving loan, borrowing and payment / receipt of Interest for Financial Years 2026-27.		
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	<p>Refer to background, details and benefit of the transaction captured above. Further, the proposed RPTs are / will be on arm's length basis and in the ordinary course of the Company's business, based on considerations of various business exigencies. The transactions are designed to giving loan, borrowing and payment / receipt of Interest.</p> <p>The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company.</p>		
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Kishor Pranjivandas Mandalia is Designated Partner in Swadeshi Distributors LLP and Director in Ausom Enterprise Limited.		
	a. Name of the director / KMP	None of the promoter(s)/ director(s) / key managerial personnel of the listed entity have interest in the transaction(s), whether directly or indirectly, financially or otherwise, except to the extent of their directorship or shareholding in the Related Party.		
	b. Shareholding of the director / KMP, whether direct or indirect, in the related party			



8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

**Part B: Additional Information**

**B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Source of funds in connection with the proposed transaction.	The funds will be sourced from its internal accrual/ICDs/external borrowings.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and any applicable policy and arm's length principles to ensure fairness and compliance.
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is as per market rate.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The interest rate applicable to the transaction shall be determined based on guidance provided in the RPT framework approved by the Audit Committee.
5.	Maturity / due date	The transaction shall have a pre-defined tenure with clearly specified maturity / due date, which will be in line with the nature and purpose of the transaction.
6.	Repayment schedule & terms	The terms of borrowing will be on arm's length basis.  The funds shall be payable as per the repayment schedule or on maturity / due date as per the terms agreed.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	It will be utilised for the purpose of Capital expenditure / Working capital Requirements / Debt Refinancing.

**B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Material covenants of the proposed transaction	Inter-corporate deposits in compliance with applicable provisions of law
2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As per market rate



3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	As per market rate
4.	Maturity / due date	As per mutually decide
5.	Repayment schedule & terms	As per mutually decide
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	General Corporate purposes

**Part C: Additional Information**

**C (1) Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	None
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a “wilful defaulter” by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 23 to FY 25	Not applicable

**C(4). Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction



2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction

The said transaction, being a material RPT, requires prior approval of the Members of the Company in accordance with Regulation 23 of the SEBI Listing Regulations.

Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) are a party to the aforesaid transactions or not), shall not vote to approve Resolution under Item No. 3.

Except as mentioned above, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolution set out at Item No. 3 of the accompanying Notice.

Based on the review and approval of the Independent Directors on the Audit Committee, the Board of Directors recommends the Ordinary Resolution contained in Item No. 3 of the accompanying Notice to the Members for approval.

**Item No.4:**

**Background, details and benefits of the transaction**

IGR AUSOM LLP (IALLP) is Joint ventures where entity is Venture and consequently, a related party of Ausom Enterprise Limited (AEL).

Ausom Enterprise Limited and IGR AUSOM LLP are in the business of Gold, Jewellery business activities for which good quality and timely availability of Gold and Jewellery are essential. To ensure uninterrupted operations and sale, purchase or supply of any goods or materials transactions to its customers, Ausom Enterprise Limited and IGR AUSOM LLP propose to procure imported / domestic Gold, Jewellery or Precious Metals between Ausom Enterprise Limited and IGR AUSOM LLP, in normal course and in emergent situations.

The Company on its own and along with its joint ventures is growing organically & inorganically and, in this pursuit, it is exploring opportunities including acquiring/ developing Business. It is also exploring other business opportunities for growth like Developing Bullion Business etc. For funding of these requirements and also to meet any cashflow requirement, the Company and/or its joint ventures, in its ordinary course of business, may require financial assistance in form of inter-corporate deposit, loan, subscription, Capital Contribution or purchase of securities and provide guarantees.

The management has provided the Audit Committee with the relevant details of various proposed RPTs including material terms and basis of pricing. All Independent Directors on the Audit Committee, after reviewing all necessary information, have granted approval for entering into the RPTs with IALLP, for an aggregate value up to ₹ 12,000 Crore during FY 2026-27. The Audit Committee has noted that the said transactions with IALLP will be in the ordinary course of business of the Company and at an arm’s length basis.

The Audit Committee has reviewed the certificate provided by CEO & Managing Director and Chief Financial Officer of the Company, as required under the RPT Industry Standards.

Details of the proposed RPTs between the Company and IALLP, including the information required to be disclosed in the Explanatory Statement pursuant to the SEBI Master Circular dated January 30, 2026, read with SEBI circular dated June 26, 2025, are as follows:

**Minimum information to be provided to the Audit Committee and Shareholders for approval of Related Party Transactions as per RPT Industry Standards:**

Sl. No.	Particulars of the information	Information provided by the management												
<b>Part A: Minimum information of the proposed RPT</b>														
<b>A(1) Basic details of the related party</b>														
1.	Name of the related party	<b>IGR AUSOM LLP</b>												
2.	Country of incorporation of the related party	India												
3.	Nature of business of the related party	IGR AUSOM LLP is in the business of trading and manufacturing of Bullions, Gold, Jewellery and refining of Gold and Silver.												
<b>A(2) Relationship and ownership of the related party</b>														
1.	Relationship between the listed entity (in case of transaction involving the subsidiary) and the related party – including nature of its concern (financial or otherwise) and the following:	Joint ventures where entity is Venture												
	Shareholding of the listed entity, whether direct or indirect, in the related party.	Not Applicable												
	Where the related party is a partnership firm or a sole proprietorship concern or a body corporate without share capital, then capital contribution, if any, made by the listed entity.	Not Applicable												
	Shareholding of the related party, whether direct or indirect, in the listed entity	Nil												
<b>A(3) Details of previous transactions with the related party</b>														
1.	Total amount of all the transactions undertaken by the listed entity with the related party during the last financial year.	Details of the transactions by Ausom Enterprise Limited with IGR AUSOM LLP: <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Sl. No.</th> <th>Nature of transaction</th> <th>Amount (₹ crore)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Loan Given</td> <td>460.95</td> </tr> <tr> <td>2</td> <td>Loans received back</td> <td>458.32</td> </tr> <tr> <td>3</td> <td>Interest income</td> <td>1.10</td> </tr> </tbody> </table>	Sl. No.	Nature of transaction	Amount (₹ crore)	1	Loan Given	460.95	2	Loans received back	458.32	3	Interest income	1.10
Sl. No.	Nature of transaction	Amount (₹ crore)												
1	Loan Given	460.95												
2	Loans received back	458.32												
3	Interest income	1.10												
2.	Total amount of all the transactions undertaken by the listed entity with the related party in the current financial year up to the quarter immediately preceding the quarter in which the approval is sought.	Rs. 1372.45 Crores												
3.	Any default, if any, made by a related party concerning any obligation undertaken by it under a transaction or arrangement entered into with the listed entity during the last financial year.	There is no such default.												



<b>A(4) Amount of the proposed transactions</b> (All types of transactions taken together)					
1.	Amount of the proposed transactions being placed for approval in the meeting of the Audit Committee/ shareholders.	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ crore)</b>	
		1	Sale of goods	3,000.00	
		2	Purchase of goods	3,000.00	
		3	Giving loan	3,000.00	
		4	Borrowing	3,000.00	
		<b>Total</b>	<b>12,000.00</b>		
2.	Whether the proposed transactions taken together with the transactions undertaken with the related party during the current financial year would render the proposed transaction a material RPT?	Yes			
3.	Value of the proposed transactions as a percentage of the listed entity's annual consolidated turnover for the immediately preceding financial year.	501.56%			
4.	Value of the proposed transactions as a percentage of subsidiary's annual standalone turnover for the immediately preceding financial year (in case of a transaction involving the subsidiary, and where the listed entity is not a party to the transaction)	Not Applicable			
5	Value of the proposed transactions as a percentage of the related party's annual consolidated turnover (if consolidated turnover is not available, calculation to be made on standalone turnover of related party) for the immediately preceding financial year, if available.	608.77%			
6	Financial performance of the related party for the immediately preceding financial year.	<b>Particulars for FY 2024-2025</b>		<b>Amount (₹ crore)</b>	
		Turnover		1971.18	
		Profit After Tax		12.38	
		Net Worth		24.61	
<b>A(5) Basic details of proposed transactions to be approved</b>					
1.	Specific type of the proposed transaction (e.g. sale of goods/services, purchase of goods/services, giving loan, borrowing etc.)	<b>Sl. No.</b>	<b>Nature of transaction</b>	<b>Amount (₹ Crores)</b>	
		1	Sale of goods	3,000.00	
		2	Purchase of goods	3,000.00	
		3	Giving loan	3,000.00	
		4	Borrowing	3,000.00	
		<b>Total</b>	<b>12,000.00</b>		
2.	Details of the proposed transaction	The transaction involves for Sale of goods, Purchase of goods, giving loan and borrowing.			
3.	Tenure of the proposed transaction (tenure in number of years or months to be specified)	1 (One) year i.e. from 1st April, 2026 up to 31st March, 2027			



4.	Whether omnibus approval is being sought?	Yes
5.	Value of the proposed transaction during a financial year.  If the proposed transaction will be executed over more than one financial year, provide estimated break-up financial year-wise.	Not exceeding Rs. 3000 crores for each type of transaction i.e. Sale of goods, Purchase of goods, giving loan, borrowing, payment / receipt of Interest and Payment of Rent for Financial Years 2026-27.
6.	Justification as to why the RPTs proposed to be entered into are in the interest of the listed entity.	Refer to background, details and benefit of the transaction captured above. Further, the proposed RPTs are / will be on arm's length basis and in the ordinary course of the Company's business, based on considerations of various business exigencies. The transactions are designed to Sale of goods, Purchase of goods, giving loan, borrowing and payment / receipt of Interest.  The Audit Committee and the Board of Directors have expressed the view that the RPTs shall be in the best interest of the Company.
7.	Details of the promoter(s)/ director(s) / key managerial personnel of the listed entity who have interest in the transaction, whether directly or indirectly.	Mr. Vipul Zaverilal Mandalia is Designated Partner in IGR AUSOM LLP and Director in Ausom Enterprise Limited.
	c. Name of the director / KMP	None of the promoter(s)/ director(s) / key managerial personnel of the listed entity have interest in the transaction(s), whether directly or indirectly, financially or otherwise, except to the extent of their directorship or shareholding in the Related Party.
	d. Shareholding of the director / KMP, whether direct or indirect, in the related party	
8.	A copy of the valuation or other external party report, if any, shall be placed before the Audit Committee.	Not Applicable
9.	Other information relevant for decision making.	Not Applicable

**Part B: Additional Information****B(1) Disclosure only in case of transactions relating to sale, purchase or supply of goods or services or any other similar business transaction and trade advances**

S. No.	Particulars of the information	Information provided by the management
1.	Bidding or other process, if any, applied for choosing a party for sale, purchase or supply of goods or services.	There is no bidding process. Parties are chosen on the basis of Business requirements.
2.	Basis of determination of price	Arm's length price prevailing at the time of execution of the transaction
3.	In case of Trade advance (of upto 365 days or such period for which such advances are extended as per normal trade practice), if any, proposed to be extended to the related party in relation to the transaction, specify the following:	



	a. Amount of trade advance	As per the market practice, advance payment is done generally in the range of 10%-15% or mutually understanding.
	b. Tenure	Tenure of advance payment is throughout the contract period of proposed transaction. However, it keeps on reducing throughout the project due to advance recovery from monthly running bills.
	c. Whether same is self-liquidating?	Yes
<b>B(2) Disclosure only in case of transactions relating to loans and advances (other than trade advances) or inter-corporate deposits given by the listed entity or its subsidiary</b>		
<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Source of funds in connection with the proposed transaction.	The funds will be sourced from its internal accrual/ICDs/external borrowings.
2.	Where any financial indebtedness is incurred to give loan, inter-corporate deposit or advance, specify the following:	No financial indebtedness has been incurred at present for the purpose of extending loans, inter-corporate deposits, advances, or investments to related parties. In the event such indebtedness is considered in the future, the nature, cost of funds, and tenure will be determined based on prevailing market conditions, internal financial policies, and applicable regulatory guidelines. The transaction will be assessed on a case-by-case basis and any applicable policy and arm's length principles to ensure fairness and compliance.
	a. Nature of indebtedness	
	b. Total cost of borrowing	
	c. Tenure	
	d. Other details	
3.	Rate of interest at which the listed entity or its subsidiary is borrowing from its bankers/ other lenders.	Interest rate of borrowing is as per market rate.
4.	Proposed interest rate to be charged by listed entity or its subsidiary from the related party.	The interest rate applicable to the transaction shall be determined based on guidance provided in the RPT framework approved by the Audit Committee.
5.	Maturity / due date	The transaction shall have a pre-defined tenure with clearly specified maturity / due date, which will be in line with the nature and purpose of the transaction.
6.	Repayment schedule & terms	The terms of borrowing will be on arm's length basis.  The funds shall be payable as per the repayment schedule or on maturity / due date as per the terms agreed.
7.	Whether secured or unsecured?	Unsecured
8.	If secured, the nature of security & security coverage ratio	Not applicable
9.	The purpose for which the funds will be utilized by the ultimate beneficiary of such funds pursuant to the transaction.	It will be utilised for the purpose of Capital expenditure / Working capital Requirements / Debt Refinancing.
<b>B(5). Disclosure only in case of transactions relating to borrowings by the listed entity or its subsidiary</b>		
<b>S. No.</b>	<b>Particulars of the information</b>	<b>Information provided by the management</b>
1.	Material covenants of the proposed transaction	Inter-corporate deposits in compliance with applicable provisions of law



2.	Interest rate (in terms of numerical value or base rate and applicable spread)	As per market rate
3.	Cost of borrowing Note: This shall include all costs associated with the borrowing	As per market rate
4.	Maturity / due date	As per mutually decide
5.	Repayment schedule & terms	As per mutually decide
6.	Whether secured or unsecured	Unsecured
7.	If secured, the nature of security & security coverage ratio	Not Applicable
8.	The purpose for which the funds will be utilized by the listed entity / subsidiary	General Corporate purposes

**Part C: Additional Information****C (1) Disclosure *only* in case of transactions relating to any loans and advances (other than trade advances), inter-corporate deposits given by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Latest credit rating of the related party	Not Applicable
2.	Default on borrowings, if any, over the last three financial years, by the related party from the listed entity or any other person and value of subsisting default.	None
	a. Whether the account of the related party has been classified as a non-performing asset (NPA) by any of its bankers and whether such status is currently subsisting;	No
	b. Whether the related party has been declared a "wilful defaulter" by any of its bankers and whether such status is currently subsisting;	No
	c. Whether the related party is undergoing or facing any application for commencement of an insolvency resolution process or liquidation;	No
	d. Whether the related party, not being an MSME, suffers from any of the disqualifications specified under Section 29A of the Insolvency and Bankruptcy Code, 2016.	No
	FY 23 to FY 25	Not applicable

**C(4). Disclosure *only* in case of transactions relating to borrowings by the listed entity or its subsidiary**

S. No.	Particulars of the information	Information provided by the management
1.	Debt to Equity Ratio of the listed entity or its subsidiary based on last audited financial statements	



	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction
2.	Debt Service Coverage Ratio of the listed entity or its subsidiary based on last audited financial statements	
	a. Before transaction	0.00
	b. After transaction	To be determined after execution of the transaction

The said transaction, being a material RPT, requires prior approval of the Members of the Company in accordance with Regulation 23 of the SEBI Listing Regulations.

Members may note that in terms of the provisions of the SEBI Listing Regulations, the related parties as defined thereunder (whether such related party(ies) are a party to the aforesaid transactions or not), shall not vote to approve Resolution under Item No. 4.

Except as mentioned above, none of the Directors and KMPs of the Company and/or their respective relatives are, in any way, concerned or interested either directly or indirectly, financially or otherwise in the Resolution set out at Item No. 4 of the accompanying Notice.

Based on the review and approval of the Independent Directors on the Audit Committee, the Board of Directors recommends the Ordinary Resolution contained in Item No. 4 of the accompanying Notice to the Members for approval.

**By order of the Board of Directors  
For AuSom Enterprise Limited**

**Place: Ahmedabad  
Date: 26/02/2026**

**Ravikumar Pasi  
Company Secretary & Compliance Officer  
Membership No.: ACS - 28167**

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